

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 12TH FEBRUARY 2007 / 23RD MAGHA 1928

WP(C).No. 26437 of 2006(V)

PETITIONER: 1

MADHU GUPTA,
AGED 41 YEARS, W/O.SURENDRA MOHAN GUPTA,
8/277, DEEPA SHIKHA, SILK STREET,
NAGARAM AMSOM DESOM OF CALICUT.

BY ADV. SRI.C.P.MOHAMMED NIAS

RESPONDENTS:

1. THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY,
REVENUE DEPARTMENT, THIRUVANANTHAPURAM.
2. THE DISTRICT COLLECTOR,
KOZHIKODE.
3. THE TAHASILDAR (REVENUE RECOVERY),
KOZHIKODE.

BY GOVT.PLEADERSRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 12/02/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

Petitioner's Exhibits

Ext.P1: True copy of the order of attachment dated 10-10-2002 issued by the third respondent

Ext.P2: True copy of the order of attachment dated 03-12-2002 issued by the third respondent

Ext.P3: True copy of the order dated 25-05-2005 of the Kerala Sales Tax Appellate Tribunal, Additional Bench Kozhikode

Ext.P4: True copy of the representation dated 11-01-2006 filed by the petitioner before the second respondent

Ext.P5: True copy of the representation dated 09-03-2006 filed by the petitioner before the second respondent

//True copy//

K.BALAKRISHNAN NAIR,J.

WP(C)NO.26437 OF 2006-V

Judgment

The petitioner has approached this Court, seeking the following reliefs :

“a) to issue a writ of mandamus or any other appropriate writ or order, directing the respondents to lift the attachment made against the property of the petitioner in TS No.6-3-83 and TS No.5-24-1220/19 in Kasaba Village, Kalathinkunnu desom of Kozhikode taluk in view of Ext.P3 order.

b) issue a writ of mandamus or any other appropriate writ or order, directing the respondents to dispose of Exhibit P4 and P5 representations in accordance with law within such time as this Honourable Court may deem fit to grant.”

The above quoted prayers are made on the strength of Ext.P3 order of the Sales Tax Appellate Tribunal. The tribunal has absolved the petitioner of all the liabilities in the matter of payment of sales tax dues. In view of the said order of the tribunal, which has become final, this Writ Petition is liable to be allowed. Accordingly, respondents 2 and 3 are directed to lift the attachment of the properties of the petitioner mentioned in Prayer No.1 quoted above without delay.

The Writ Petition is allowed as above.

12.02.2007

K.BALAKRISHNAN NAIR,JUDGE

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